

NEW YEAR FESTIVAL REACHES A CLIMAX

Jaded Revelers Return to Daily
Treadmill of Accustom-
ed Life.

CELEBRATION NEVER GAYER

Thousands Dance Till Early
Dawn After Hours of
Feasting.

And now for a little work. After eleven days of holiday revelry, culminating with a grand, glittering, and glorious New Year celebration in the hotels, cafes, and homes of the city early this morning, Washingtonians have returned to the treadmill.

Although the indoor welcome to the new year was twenty-four hours later than usual, the christening exercises for 1917 were a most frolicsome success, and in point of gaiety, novelty, and merriment probably surpassed every similar affair staged in Washington.

The crowds which thronged the gayly bedecked hotels, clubs, and cafes were never larger nor did they ever abandon themselves more utterly to sheer enjoyment of the holiday occasion. The hotels were never more attractively decorated, the bonfires never as generous with favors, souvenirs, and hospitality. Washington was out en masse to usher in the new year festively and make a most dainty and mirthful success of it.

Makes Brilliant Spectacle. With thousands of women in colorful evening gowns and dazzling jewels, and men in conventional evening attire or shimmering uniforms of the army and navy, the city was a brilliant spectacle. The hotel lobbies, dining halls, and ballrooms, scenes of charm and beauty abounded on all sides.

The merry laughter of happy parties mingled with music from scores of hidden orchestras, while over the joyful ensemble electrified shone their effulgent luminescence. At each of the hotels the guests were costumed with dance caps, clown caps, and chapeaus of a thousand other varieties, while confetti was thrown from table to table and from time to time the rooms were darkened and "Happy New Year" was flashed in blinding electric letters.

Crowds Sing Old Songs. Society folk, men and women from official and diplomatic circles, and Washingtonians generally mingled in the great crowds which assembled to sing "Auld Lang Syne" over the passing of 1916, and "Hail to the New Year" for 1917. There was feasting, dancing, amusement and diversion for everyone, and the only regret expressed by any of the guests was that "3 o'clock in the morning comes so soon."

The bedlam of noise which greeted the New Year last night slightly rivaled the outdoor demonstration of New Year Eve, for the manager of the hostilities provided hundreds of horns, bells, whistles, rattles and other contraptions capable of adding to the general din. Besides these favors there were many others taken to the hotels and cafes by guests who had a special preference for some particular kind of a device which would enable them to give the New Year a little more vociferous welcome than fellow-merrymakers.

Although 10 o'clock was the hour at which the supper de luxe was scheduled to begin at the Willard, the wonderfully attired women and their escorts began arriving long before that, and Momus' wand was waved over the fantastically decorated dining halls in advance of the anticipated hour. "Peacock Alley" was never more dazzling with lights, color, beautiful women, and flowers than just before the festive portals were thrown open for enjoyment of the feast.

Adjourn to Ballroom. After three hours of feasting the merrymakers, all wearing the paper costumes distributed by the management, marched out of the dining room and adjourned to the main ballroom on the tenth floor, which was a maze of lights, flowers, and color. A lively fox trot greeted the guests as they entered the room and the dance was on. It continued until all the guests admitted that the New Year's hours and energy were too much for them.

Each of the women guests at the Willard received as a souvenir a cut glass smelling salts bottle with a silver top.

Revelry Everywhere. At the Raleigh, Shoreham, Ebbitt, Powhatan, Continental, St. James, as well as at Harvey's and the other cafes, the clubs and homes, similar scenes of revelry and gaiety were observed.

Following the supper de luxe at the Raleigh, at which all the guests wore ludicrous headgear and other favors, the merrymakers danced for several hours in the main lobby, which was wonderfully decorated with mistletoe, holly, fir, other evergreens, and flags. Generous souvenirs were distributed to the diners at the Ebbitt, where supper de luxe was served in the basement restaurant, the gold room, Dutch room, and mammoth crystal room. All of the guests wore magicians' caps, and joined in the singing of "Auld Lang Syne."

Generous Favors Given. Each of the hundreds of women who went to the Shoreham was given a large corsage bouquet of violets and sweet peas, while all the men received a box containing fifty cigarettes. The decorations at the Shoreham were declared to be the most beautiful ever seen there, while the music furnished by three orchestras, kept the twinkled folk constantly awestruck.

At the Powhatan gold knives were given to all the men and gold pencils to the women as souvenirs of the most enjoyable time any of them ever had. A gigantic fir tree heavily laden with Christmas paraphernalia elicited wonder and admiration, while the general scheme of decorations of the tables, walls and poets provoked many exclamations of surprise and joy. Magic wands, confetti and ribbon were seen in abundance, while the charm of music and myriad glittering lights added to the captivating ensemble. Something unique in the way of

New Year celebration novelties was staged at the Occidental. A travesty of peace was presented and hugely enjoyed by the hundreds of guests. Germany, represented by Emperor William; France, impersonated by Napoleon; and England, by John Bull, became embroiled in an argument, and Uncle Sam arrived in the nick of time to establish everlasting peace. Although not historically accurate at the time it was staged, the peace skit made a tremendous hit with the guests.

The management at the Continental arranged a most enjoyable and unique entertainment for its many guests, while the decorations and favors were most attractive and tasteful. Dancing was enjoyed there until 2 o'clock this morning and the happy party sang "Auld Lang Syne" after the last giddy whirl over the glassy ballroom floor. Vanity cases were given all the women who participated in the merry-making at Harvey's, at Eleventh street and Pennsylvania avenue. Every available table in all the dining rooms was crowded with disciples of Momus, while the decorations and souvenirs were not only abundant but most alluring.

A capacity audience of merrymakers crowded the Arcade last night and enjoyed a delightful New Year celebration and musical program. Tin horns and other noise-makers added to the holiday din, and confetti filled the air.

DEFINE FAIR VALUE IN NEW EXCISE ACT

Government Legal Officers to
Meet Possible Objections
by Corporations.

What did Congress mean by a "fair value" of the capital stock of corporations upon which an excise tax of 50 cents for each \$1,000 of stock in excess of \$50,000 is to be collected under the terms of the revenue bill of September 8, which became effective yesterday?

Will it be necessary to go through with a physical valuation of the corporations to determine this "fair value"?

The officials of the Treasury Department are interested in the situation that might arise in case some corporation insists on the Government's setting a "fair value" on its stock. It is not anticipated there will be any difficulty in collecting the tax, as the statement of capital stock of the corporations themselves will be accepted as the determining factor.

To Define "Fair Value." But the legal officers of the Treasury and the Attorney General's office are preparing a definition of "fair value" to give to any doubting Thomas of a corporation that objects to the amount of tax the internal revenue collectors will impose under the new law.

In the main the new internal revenue taxes are continuations of the existing war tax which was imposed in 1914, and which would have expired by limitation Sunday night but for the enactment of the additional legislation last September. The new law, however, in addition to re-enacting most of the provisions of the old measure, likewise has a few provisions that are peculiar to itself. The "fair value" of capital stock is one of these.

Another is a modification of the theater, motion picture, and circus tax. The law now provides a smaller payment for theaters in towns of less than 5,000 inhabitants, which was not included in the last tax.

Munitions Taxed. The income tax features are changed by increasing the amount from 1 to 2 per cent, and making the additional taxes imposed on incomes of more than \$20,000 considerably heavier. Munitions manufacturers will be required to pay 12 1/2 per cent of their net profits into the Treasury, and a very clear definition is given in the bill of what is meant by munitions.

Ignorance of the law is no excuse, according to the act of Congress. Internal revenue collectors are required to notify everybody they know of who falls under the various provisions of the law, but Congress felt that internal revenue agents are not infallible, and provided that whether persons subject to tax are notified by internal revenue agents or not, they are subject to the same penalties for failure to pay between January 1 and March 1 for the first six months.

TO HOLD NEW YEAR RALLY.

A New Year rally for the men, under the auspices of the Ingram Church Brotherhood, will be held Thursday at 8 p. m. at Tenth and Massachusetts avenue northeast. Congressman John G. Cooper of Ohio will speak. After the lecture lunch will be served.

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LUBIN PLAN MIGHT LOWER LIVING COST

Founder of Institute of Agriculture Wants More Parcel Post Buying.

DEVELOPS A NEW SYSTEM

Would Adopt System of Mail Order Houses Between Farmers and Consumers.

The David Lubin plan for direct dealing between producer and consumer is once more attracting notice. Mr. Lubin, the man who founded, or caused to be founded, the International Institute of Agriculture at Rome, is convinced that the high cost of living problem in the United States can, to a large extent, be solved by direct dealing between producer and consumer and by use of parcel post to promote direct dealing.

Senator Fletcher, head of the commission named by the President to study rural credits abroad, likewise is of this opinion. The Southern Commercial Congress favors legislation to promote the Lubin plan. Senator Fletcher has sent out blank petition forms on the subject, and has asked many people to express their views.

Enlarged Parcel Post. Inasmuch as complaints of high prices and suffering because of high prices for the needs of life are prevalent, it is likely the Lubin plan will attract much attention. He proposes simply an enlarged and greatly extended and systematized parcel post system, employing the methods of mail order houses in the routine of ordering and filling orders.

The Postoffice Department has done something to bring about direct dealing between the producer and consumer. It has lists of farmers who produce certain products and through these it is enabled to bring about a considerable amount of direct dealing.

Mr. Lubin, however, takes the position this is inadequate. He would have the Postoffice Department take a leaf out of the practices of the mail order houses. To facilitate mail orders, there would be numerous blanks, tags, and forms.

Convenient Tag System. When a housekeeper wanted to order, there would be no writing and no excuse for delay. Farmers desiring to enter the system would register their names and addresses at the postoffice, and the customer could order by a system of tags, blanks and forms and do so by number.

The rural route man would be the intermediary between farmer or producer and the customer or consumer. Sometimes ago, a conference was held on the Lubin plan, Senator Fletcher presiding. Plans declared feasible. Statements of big mail order experts were obtained, and they testified, generally speaking, the plan was feasible. Mr. Lubin said there was hardly any comparison between the present parcel post work, and what could be done under the broader and more systematic plan he proposed, and which is adapted from methods pursued in Germany in the matter of marketing as promoted by the National Chamber of Agriculture of that country or the Landwirtschaftsrat.

LANING FUNERAL TODAY

Services at Chevy Chase, With Burial at Charlottesville, Va.

The body of Dr. Henry Laning, who died yesterday, will be sent to Charlottesville, Va., for interment alongside that of his wife.

Funeral services will be held this afternoon at the Chevy Chase Episcopal Church.

Mr. Laning was born in New York, but spent the greater part of his life in Japan. For over forty years he was at the head of the hospital at Osaka, which is the largest in the country.

Dr. Laning is survived by two sons and a daughter, who will accompany the body to Charlottesville.

INQUEST THIS AFTERNOON.

Coroner Nevitt will hold an inquest at the morgue at 3:30 o'clock this afternoon in the case of John Sheahan, thirteen-year-old son of Thomas E. Sheahan, of 718 Eighth street southwest, who was run over and killed by a lumber wagon while riding a bicycle at Twelfth and Water streets southwest yesterday afternoon.

AGED RESIDENT BURIED

Funeral of Wm. Bartholomae, 92 Years Old, Held Today.

Funeral services for William Bartholomae, one of the oldest residents of the city, who died Sunday at the residence of his daughter, Mrs. McAleer, 2325 New Hampshire avenue, were held at Prospect Hill Cemetery at 2 o'clock today.

The officers of Arminius Lodge, No. 25, F. A. A. M., were in charge of the services.

Mr. Bartholomae had been a resident of Washington since 1862. He was ninety-two years old. Born in Hanover, Germany, he came to this country at the age of twenty-one and settled in New York, where he worked as a stone mason.

Mr. Bartholomae moved to Washington to assist in the construction of the Trinity Episcopal Church, and had lived here since.

He is survived by six daughters and one son.

"SUFFS" PLAN FOR BIG DEMONSTRATION

National Executive Committee
of Congressional Union to
Meet Here Friday.

Plans for the national convention of the Congressional Union for Women's Suffrage, to be held here March 1 to 3, and for the Federal suffrage demonstration to be given on Sunday, March 4, the day preceding the inaugural parade, will be discussed at a meeting of the national executive committee of the Congressional Union at the organization's headquarters, Cameron House, Friday.

Other important questions in connection with the work of pushing forward the Federal suffrage cause also will be taken up. The sessions of the executive committee's meetings will be presided over by Miss Alice Paul, national chairman. Other members of the committee include Miss Lucy Burns, Mrs. O. H. P. Belmont, of New York; Mrs. Harriot Stanton Blatch, Kansas; Mrs. John W. Brannan, New York; Mrs. Gilson Gardner, this city; Mrs. Donald R. Hooker, Baltimore; Mrs. William Kent, California; Mrs. Lawrence Lewis, Pennsylvania; and Miss Anne Martin, Nevada. All the members of the committee are expected here Friday, with the exception of Mrs. Lewis, who is now on a visit in China.

Mrs. Brannan is one of the representatives of the New York branch of the Congressional Union who has been designated to present to President Wilson the resolutions adopted at the memorial services in New York yesterday in honor of Inez Milholland Boissevain.

BUREAU DELUGED BY JOB-SEEKERS

Everybody Wants to Get in on
Inquiry on Living
Cost.

BUT ALL ARE DISAPPOINTED

Proposed House-to-House Canvass Work Limited to Civil Service Clerks.

Only duly qualified civil service clerks can investigate the cost of living in the District of Columbia.

It isn't because the cost of living is so complicated—but just because Congress so declared itself in the act making appropriation for the expense of the investigation. Of course, the officials of the Department of Labor state, the cost of living in the District does have numerous complications and variations, and much work and tabulation, etc., is necessary.

But they are not holding out for duly qualified civil servants on that account. They are doing this because Congress very specifically stated that only duly qualified civil servants could do the job.

Suffers Embarrassment. And because no one has thought of advising those District residents who yearn to investigate the cost of living for the Government, the Department of Labor has suffered some embarrassment through announcement that it was ready to start its investigation.

All of the yearners—or most of them—have already called at the Department of Labor and offered their services. The day after the announcement was made in The Times—last Thursday—that the department was prepared to go ahead, the Bureau of Labor Statistics was deluged with applicants and applications.

Looked Like Census. The clerks in the bureau thought perhaps some one had mistaken the office for the Census Bureau and that a count of the District residents was about to be made. They were undeceived, however, by the importunate ones who wanted to get the pick of the jobs.

The situation with regard to the investigation today is just like this:

The Bureau of Labor Statistics has been charged with the task.

It has \$4,000 to spend on it.

It is waiting for the printing of the necessary forms to begin work.

And it has been directed by Congress to use civil service clerks in the task.

Consequently there are no jobs of any sort available in the task of considering how much it costs to live in Washington.



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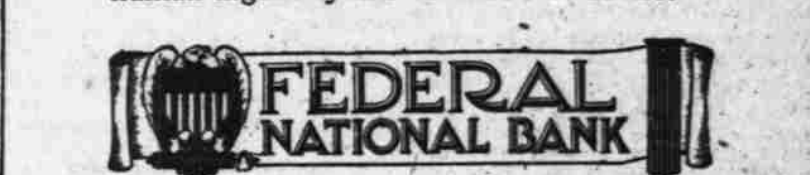
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